

Auditor's Name and Date

Internal Audit Compliance Checklist

**INFORMATION TECHNOLOGY
WALKTHROUGH PROCEDURES**

Licensee: _____ Review Period: _____

NGC Regulation 6.090(15) requires the internal auditor to use guidelines, checklists and other “criteria established by the Chair” in determining whether a Group I licensee is in compliance with applicable statutes, regulations, and Minimum Internal Control Standards (MICS). The use of this checklist satisfies these requirements.

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All “no” answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chair has granted a MICS variation or the question requires a “no” answer for acceptability. All “N/A” answers require referencing and/or comment, as to the reason the procedure is not applicable. All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.
- 3) “(#)” refers to the Minimum Internal Control Standards for Information Technology, Version 9 or to the applicable regulation/statute.

Scope:

This checklist must be completed once in each fiscal year.

MICS Variations and Regulation Waivers:

Obtain copies of MICS variation and regulation waiver requests and NGCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment:

Determine if approval has been received for all associated equipment used in the information technology department. For all unreported associated equipment, cite violations of **Regulation 14.260**. For associated equipment, perform a walk-through of any additional controls on the use of the associated equipment which may be included in the written system of internal control.

Verified per representation
Verified per observation/examination

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Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers and associated equipment need only be scheduled once. Refer to the workpaper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

Questions	Yes	No	N/A	Comments, W/P Reference
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the NGCB or the CPA, or include a copy of the prior audit reports in the workpapers and follow up on any problems noted. Duplication for exceptions when the CPA is referring to exceptions reported in internal audit reports is not necessary.				
2. Complete the CPA MICS Compliance Checklist for Information Technology – MICS #1 - #68 in accordance with the CPA MICS Compliance Reporting Requirements “Guidelines” and Internal Audit Reporting Requirements “Guidelines”.				

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Questions	Yes	No	N/A	Comments, W/P Reference
<p>Regulation 5.235 Hosting center; requirements on licensees utilizing hosting centers; limitations on operations at hosting centers</p> <p>3. If associated equipment, cashless wagering systems, games, gaming devices, race book operations or sports pool operation are operated at a hosting center, does the hosting center have an active registration with the Board pursuant to Regulation 5.230? Regulation 5.235(1)</p>				
<p>4. Has the Board been notified in writing of any hosting centers being used, along with a description of what operations will take place at the hosting center? Regulation 5.235(2)</p> <p>Note: If the required information is included in the written system of internal controls, this will be considered written notification.</p> <p>Indicate the hosting center(s) being utilized and the location.</p>				
<p>5. Has the Board been notified in writing of any changes, if any, to the operations at the hosting center? Regulation 5.235(2)</p>				
<p>6. Has the Board been notified in writing of a cessation of all operations, if applicable, at the hosting center? Regulation 5.235(2)</p>				
<p>7. For operations taking place at the hosting center, is the physical acceptance of a wager from a patron or payout of winnings to a patron prohibited to occur at the hosting center? Regulation 5.235(3)</p>				

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Questions	Yes	No	N/A	Comments, W/P Reference
8. Has the licensee performed due diligence before utilizing a registered hosting center and have those procedures been documented and maintained? Regulation 5.235(4) and (5)				
5.240 Service Providers				
9. If a service provider is being used, has the service provider obtained the appropriate registration from the Commission to provide such services? Regulation 5.240(3) Indicate the name, type, and location of the service provider(s).				
5.260 Cybersecurity				
10. Has the licensee performed and documented the procedures as required by this regulation? Regulation 5.260(6)				
<u>Procedures Modified or Added:</u>				

Verified per representation
Verified per observation/examination